

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is 1% of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of up to 4%. County lodging tax of up to 2%

can be imposed and deposited in the County Visitor's Promotion Fund of each individual county. An additional county lodging tax of up to 2% tax can be imposed and deposited in the County Visitor's Improvement Fund. As of December 31, 2005, there are 62 counties that impose a lodging tax.

Table 16: State Lodging Tax Revenue

Month	2005	2004	Net Change	Percent Change
January	\$157,582	\$146,027	\$11,556	7.91%
February	\$178,535	\$171,912	\$6,623	3.85%
March	\$214,749	\$214,802	(\$53)	-0.02%
April	\$226,673	\$203,784	\$22,889	11.23%
May	\$252,866	\$261,294	(\$8,428)	-3.23%
June	\$341,153	\$312,033	\$29,120	9.33%
July	\$310,051	\$309,420	\$632	0.20%
August	\$350,974	\$297,367	\$53,607	18.03%
September	\$239,587	\$265,140	(\$25,554)	-9.64%
October	\$240,461	\$237,647	\$2,814	1.18%
November	\$202,944	\$213,273	(\$10,329)	-4.84%
December	\$193,340	\$158,852	\$34,488	21.71%
Total	\$2,908,916	\$2,791,549	\$117,367	4.20%

